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January 24, 2005

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David Maley
Stark County Auditor's Office
110 Central Plaza South
Canton, Ohio 44702

**Re: Interpretation of R.C. 323.17
Our File No. M101.00249**

Dear Mr. Maley:

You have requested an opinion regarding an interpretation of R.C. Section 323.17 based on the Treasurer's ability to implement said section.

R.C. 323.17 provides that:

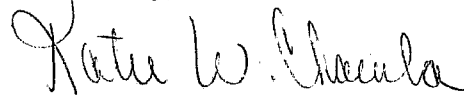
Whenever real property has been destroyed or damaged by fire, flood, tornado, or otherwise, in an amount not less than twenty-five percent of the value as listed and assessed for taxation but in no event less than two thousand dollars of taxable value, the county board of revision, by resolution, may extend the time for payment of taxes on such property not more than one year after the time fixed by R.C. 323.12. The board shall file a copy of such resolution with the county auditor and county treasurer, stating the name of the owner and description as it appears on the tax list, the taxing district, the type and kind of property destroyed or damaged, and the board's estimate of the amount of such destruction or damage.

R.C. 323.17 makes clear that, procedurally, it is the board of revision that initiates the extension of time to pay taxes and it must be done by resolution. Once the resolution is passed, the board is to notify the county auditor and county treasurer by filing a copy of the resolution with those offices respectively. As the statute requires specific information as to each property, a "blanket" resolution is not sufficient, it must be case specific.

However, in my opinion, there is nothing in the statutes that prohibit using one resolution to list multiple properties. As long as the resolution includes the required individual information for each property, I believe that it would be proper to use one resolution to list several properties.

Please call me if you have any additional questions.

Sincerely,

A handwritten signature in cursive script that reads "Katie W. Chawla". The signature is written in dark ink and is positioned above the printed name and title.

Katie W. Chawla
Assistant Prosecuting Attorney